



Town of Elbridge

Internal Controls Over Selected Financial Operations

Report of Examination

Period Covered:

January 1, 2010 — December 31, 2010

2011M-256



Thomas P. DiNapoli

Table of Contents

	Page
AUTHORITY LETTER	2
EXECUTIVE SUMMARY	3
INTRODUCTION	5
Background	5
Objective	5
Scope and Methodology	5
Comments of Local Officials and Corrective Action	6
PURCHASE OF FUEL	7
Recommendations	8
CASH DISBURSEMENTS	9
Recommendation	10
FINANCIAL DATA	11
Computer Policies	11
System Administrator	12
Data Backup	12
Disaster Recovery Plan	13
Service Level Agreement	13
Recommendations	14
APPENDIX A Response From Local Officials	15
APPENDIX B Audit Methodology and Standards	19
APPENDIX C How to Obtain Additional Copies of the Report	21
APPENDIX D Local Regional Office Listing	22

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2012

Dear Local Officials:

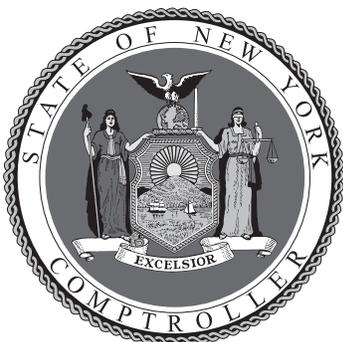
A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Town governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of Town of Elbridge, entitled Internal Controls Over Selected Financial Operations. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Town of Elbridge is located in Onondaga County, covers 36 square miles, and has a population of approximately 5,900. The Town provides various services to its residents including street maintenance and improvements, snow removal, youth programs, water, and general governmental support. The Town's budgeted expenditures in 2011 were approximately \$1.91 million, funded primarily by real property taxes and State aid.

The Town is governed by the Town Board (Board), which comprises five elected members including the Town Supervisor (Supervisor). The Board is responsible for the general management and oversight of the Town's financial and operational affairs. The Supervisor is the Town's chief fiscal officer and chief executive officer.

Scope and Objective

The objective of our audit was to examine the Town's internal controls over selected financial operations for the period January 1, 2010 to December 31, 2010. Our audit addressed the following related questions:

- Are internal controls over gasoline and diesel fuel purchases adequate to ensure that these fuels are purchased in the most prudent and economical way?
- Are internal controls over cash disbursements by the Supervisor adequate to safeguard the Town's cash assets?
- Are internal controls over information technology resources adequate to safeguard the Town's financial data?

Audit Results

The Board did not implement adequate internal controls to ensure fuel was purchased in the most prudent and economical way. Although the Board adopted a procurement policy, the Highway Superintendent did not comply with the competitive bid requirements in either the Town's policy or General Municipal Law (GML) for the purchase of gasoline and diesel fuel totaling \$48,766 during our audit period. If Town officials had purchased fuel through State contract, they could have saved \$9,500.

We found that the Supervisor did not have control over his facsimile signature and was not involved in the check-signing process. The Supervisor's secretary used the Supervisor's signature disk to make payments without his supervision. Further, check signing was an incompatible duty for the secretary because she had access to vendor and employee records, and she printed and mailed checks. Although our tests did not identify any improper cash disbursements, Town officials should correct these control weaknesses because they increase the risk that inappropriate payments could be made and not be detected.

The Board has not established policies to protect data from loss by intentional or unintentional manipulation or corruption. Town officials have not implemented procedures to ensure that backup tapes are stored in a secure off-site location, and Town officials have not established formal policies or procedures to address potential disasters resulting in damages to equipment and data. As a result of these weaknesses, the Town's IT system and electronic data are at increased risk of loss, misuse and/or manipulation. Our audit also disclosed areas in need of improvement concerning IT controls. Because of the sensitivity of some of this information, certain vulnerabilities are not discussed in this report but have been communicated separately to Town officials so they can take corrective action.

Comments of Local Officials

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they planned to take corrective action.

Introduction

Background

The Town of Elbridge is located in Onondaga County, covers 36 square miles, and has a population of approximately 5,900. The Town provides various services to its residents, including street maintenance and improvements, snow removal, youth programs, water, and general governmental support. The Town's budgeted expenditures in 2011 were approximately \$1.91 million, funded primarily by real property taxes and State aid.

The Town is governed by the Town Board (Board), comprising five elected members including the Town Supervisor (Supervisor) and the four members of the Town Council. The Board is responsible for the general management and oversight of the Town's financial and operational affairs, including oversight of the Town's purchasing policies and procedures for goods, services and commodities subject to competitive bid. The Supervisor is the Town's chief fiscal officer and chief executive officer. As chief fiscal officer, the Supervisor is responsible for most of the Town's financial duties, including receiving and disbursing Town moneys, maintaining accounting records and providing financial reports to the Board. The Town's accounting records are maintained on a computerized financial system. The Supervisor appointed a secretary to assist him with financial duties.

Objective

The objective of our audit was to examine the Town's internal controls over selected financial operations for the period January 1, 2010 to December 31, 2010. Our audit addressed the following related questions:

- Are internal controls over gasoline and diesel fuel purchases adequate to ensure that these fuels are purchased in the most prudent and economical way?
- Are internal controls over cash disbursements by the Supervisor adequate to safeguard the Town's cash assets?
- Are internal controls over information technology resources adequate to safeguard the Town's financial data?

Scope and Methodology

We examined the Town's internal controls over cash disbursements, financial data and the purchase of fuel for the period January 1, 2010 to December 31, 2010. Our audit disclosed areas in need of improvement concerning IT controls. Because of the sensitivity of some of this information, certain vulnerabilities are not discussed in this report but have been communicated separately to Town officials so they can take corrective action.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

**Comments of
Local Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and indicated they planned to take corrective action.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Town Clerk's office.

Purchase of Fuel

A good system of internal controls over purchasing consists of policies and procedures that allow the Town to provide reasonable assurance that it is using its resources effectively. The appropriate use of competition provides taxpayers with assurance that goods and services are procured in a prudent and economical manner, at the lowest possible price and that procurement is not influenced by favoritism, extravagance, fraud or corruption. As an alternative to seeking competitive bids, the Town may use certain contracts awarded by New York State Office of General Services (OGS) or Onondaga County. The use of OGS or a county contract can result in lower prices for goods and services and cost savings because many bidders compete in seeking these typically large-volume contracts.

The Board established a procurement policy to provide guidance to Town officials responsible for procuring goods and services required to be competitively bid. The policy, which follows General Municipal Law (GML), requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$10,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Effective June 22, 2010, GML was amended to increase the bidding threshold from \$10,000 to \$20,000 for purchase contracts; however, Town policy was not amended until January 27, 2011.

We found that the Board did not implement adequate internal controls to ensure fuel was purchased in the most prudent and economical way. Although the Board adopted a procurement policy, the Highway Superintendent did not comply with the competitive bid requirements in either the Town's policy or GML for the purchase of gasoline and diesel fuel totaling \$48,766 during our audit period. The Highway Superintendent told us he is aware of the Town's procurement policy, but continued to use the vendor used by the prior Highway Superintendent because he thought that this vendor was an OGS contract vendor. However, this vendor was not the OGS contract vendor. We found that Town officials could have saved \$9,500, or approximately 20 percent, if they had purchased gasoline and diesel from an OGS contract vendor. On average we found that the Town paid \$3.01 for a gallon of diesel and \$2.92 for a gallon of gasoline, while the State contract price was on average \$2.46 for diesel and \$2.29 for gasoline in 2010.

Although members of the Board reviewed the vouchers for fuel purchases, they told us they did not request additional information

on the vendor or price of the fuel because they assumed the fuel was being purchased through competitive bid or OGS contract. Because the Board did not ensure its policy was implemented, the Town paid more than necessary for the purchase of fuel and did not otherwise get the benefit of a formal, open competitive process.

During our fieldwork, we brought our concerns to the attention of Town officials. As a result, the Highway Superintendent began purchasing the Town's diesel fuel and gasoline from an OGS contract vendor starting in January 2011 and February 2011, respectively.

Recommendations

1. The Board should ensure compliance with its procurement policy for the purchase of fuel and require the use of competitive bids or the use of State or county contracts.
2. The Highway Superintendent should continue to purchase fuel in compliance with Town procurement policies and procedures and GML to ensure purchases are made in a cost effective manner.

Cash Disbursements

The Board is responsible for establishing adequate internal controls to properly safeguard the Town's cash assets. The Board should establish controls to ensure that all disbursements are properly authorized, supported by appropriate documentation, are for valid business purposes and properly recorded. Furthermore, job duties should be properly segregated to ensure that no single person controls all phases of a transaction. When it is not practical to segregate duties, Town officials should consider implementing compensating controls. Finally, the Supervisor is solely responsible for disbursing all Town funds and therefore, must maintain control over his facsimile signature.

Town officials failed to adequately segregate the duties over the cash disbursements process or implement compensating controls. Town officials did not establish any policies, procedures or guidelines that govern the disbursement of cash. The Supervisor's secretary is responsible for preparing and disbursing checks, wiring and transferring money without review, recording cash disbursement entries into the accounting records, preparing journal entries, and preparing monthly bank reconciliations. Prior to April 2010, the Supervisor did not maintain control of the key to the check signing machine, thereby allowing his secretary to print checks without supervision. In addition, the Town does not receive canceled checks from the banks for review. As a result of these weaknesses, there is an increased risk that inappropriate cash disbursements could be processed and remain undetected and uncorrected.

The Supervisor attempted to implement a compensating control by having his secretary keep a check log which he would authorize after checks were printed. However, the Supervisor did not observe the check signing process and he did not review the checks immediately after they were printed or compare them to the check log prepared by the secretary. This would enable the secretary to sign an unauthorized check without detection.

We reviewed 276 disbursements, totaling approximately \$3.6 million,¹ to determine if payments were authorized and legitimate. In addition, we reviewed adjustments to cash totaling \$6,507, the March 2010 bank reconciliation, and salaries paid to the Supervisor and Supervisor's secretary. Although we found no significant exceptions, the internal control weaknesses identified increase the risk that

¹ See Appendix B for details on our sample selections.

inappropriate cash disbursements could occur and remain undetected and uncorrected.

Recommendation

3. The Supervisor should segregate incompatible duties in the cash disbursement functions. Where it is not practicable to segregate duties, the Supervisor should implement compensating controls.

Financial Data

The Town relies on an information technology (IT) system for maintaining financial data and records. Therefore, the IT system and the data it holds are valuable Town resources. The use of IT presents a number of internal control risks such as unauthorized access to data and the potential loss of data. The Board must design an effective system of internal controls to safeguard computerized financial data from loss and misuse. It is important that this system include policies and procedures to control and monitor access to financial data, and a formal disaster recovery plan to minimize the damage that a disaster would cause to operations if the IT system fails. Another important aspect includes the communication of the Board's expectations to external parties in the form of written agreements.

We found weaknesses in internal controls over the Town's computerized financial system. Specifically, the Board has not established computer policies, assigned a system administrator, stored backups offsite, or developed a formal disaster recovery plan. In addition, the Board did not establish a written agreement for all services with its outside IT vendor to convey the Town's needs and expectations for its network administration.

Computer Policies

Board members are responsible for creating an appropriate internal control environment over IT security. They should provide important oversight and leadership by establishing computer policies that take into account people, processes and technology, and communicate the policies throughout the organization.

Computer policies define appropriate user behavior and describe the tools and procedures needed to protect data and information systems. Policies should address issues such as: acceptable computer use, portable devices, backups, and information security breach notifications.² The Town has no computer policies to address these or any other IT issues.

While computer policies do not guarantee the safety of the Town's computer system or the electronic information it has been entrusted with by taxpayers, customers, employees and others, the lack of

² New York State Technology Law Section 208 requires an information breach notification policy be put into place. The purpose of the policy is that if there is a case of Personally Identifiable Information (PII) compromised (such as social security number, date of birth, medical records, etc.), there is a process in place of notifying residents that their PII has in fact, been compromised.

policies significantly increases the risk that data, hardware and software systems may be lost or damaged by inappropriate access and use.

System Administrator

The Board should establish a process for granting, changing, and terminating access rights to the overall networked computer system and to specific applications to ensure authorized users have only the access needed to perform their job duties. A system administrator can be assigned to control and use all aspects of the computerized financial system. Ideally, an individual not involved in the daily financial operations should be the one to have administrative rights over the financial system.

The Town hired an outside consultant as its network administrator, but has not formally assigned a system administrator to oversee the computerized financial system. The Town has a contractual agreement with a software vendor to provide support for the application, such as providing updates to the application and granting user access to modules. However, the Town has not restricted employees from obtaining user access to the financial system and employees are allowed to contact the vendor for modifications to their application access. The failure to establish a system administrator to monitor and grant user access to the application could result in an employee gaining access to a module in the application that is not compatible with his/her job duties. We reviewed the users of the financial application and found no current incompatibilities with the assignment of modules and the users' job duties. However, without a formal system administrator, there is an increased risk for improper access to occur, which could result in the misuse or alteration of financial data in the system.

Data Backup

It is important for Town officials to back up (i.e., create a copy of) computer processed data on a routine basis, and the copy must be stored at an environmentally and physically secure off-site location for retrieval in case of an emergency. The backup data also needs to be periodically tested to ensure that the data could actually be restored in the event of a problem.

Although the Town performs daily and weekly data backups of its computerized financial system, it does not store the data backup tapes in a secure off-site location. Instead, Town employees perform the data backup and maintain custody of the tapes onsite. As a result, backups of Town data are exposed to the same hazards as the original data and would be damaged or destroyed with the original data if a disaster were to occur.

Also, the Town does not have a formal process to periodically restore system data from the backup copies. Therefore, there is no assurance

that the backup data is complete, accurate and reliable and that a restoration would be successful. The Town risks losing valuable computer-processed data if its system were to become compromised and backup files were not able to restore it to normal operations.

Disaster Recovery Plan

A disaster recovery plan is intended to identify and describe how Town officials plan to deal with potential disasters. Such disasters may include any sudden, catastrophic event (e.g., fire, computer virus, or inadvertent employee action) that compromises the availability or integrity of the IT system and data. Contingency planning to prevent loss of computer equipment and data, and the procedures for recovery in the event of an actual loss, are crucial to an organization. The plan needs to address the roles of key individuals and include precautions to be taken to minimize the effects of a disaster so officials and responsible staff will be able to maintain or quickly resume day-to-day operations. In addition, disaster recovery planning involves an analysis of continuity needs and threats to business processes and may also include significant focus on disaster prevention.

Town officials have not developed a comprehensive disaster recovery plan. Therefore, in the event of a disaster, Town personnel have no guidelines or plan to follow to prevent the loss of equipment and data or to appropriately recover data. The lack of a disaster recovery plan could lead to loss of important financial data along with a serious interruption to Town operations.

Service Level Agreement

Organizations increasingly rely on third parties for a variety of IT services. Service level agreements (SLAs) are written contracts between a provider of a service and the customer of the service. An SLA is typically entered into with third party IT vendors as a means of capturing organizational needs and expectations, and avoiding potential future misunderstandings about the service(s) to be performed. It should establish measureable targets of performance so a common understanding of the nature and level of service required can be achieved.

The Town's local area network is maintained by an outside consultant. During 2010, the Town paid approximately \$3,400³ to the consultant, but did not establish an SLA for approximately \$2,700 of the total payments to identify and define the expectations of services to be provided to the Town for network maintenance.

The Town's failure to enter into a comprehensive SLA with its consultant for all services contributes to a lack of accountability for

³ Includes \$716 for virus protection for which an SLA was established

who (the Town or outside consultant) has responsibility for various aspects of the Town's IT environment. As a result, the Town's data and computer resources are at greater risk for unauthorized access, misuse or abuse.

Recommendations

4. The Board should adopt policies to address IT topics including: acceptable computer use, portable devices, backups, and information security breach notification.
5. The Board should assign system administration responsibility to someone not involved in the daily financial operations.
6. The Town should develop and implement a formal disaster recovery plan that identifies potential risks and details responses to be taken. Town officials should distribute the plan to all responsible parties, periodically test the plan, and update the plan as needed.
7. Town officials should store backups of Town information at an environmentally and physically secure off-site location. In addition, this data should be periodically tested to verify that it is capable of restoring the Town's computerized financial system.
8. The Board should enter into a service level agreement with its outside consultant that clearly describes the scope of the work, service level objectives and performance indicators.

APPENDIX A
RESPONSES FROM LOCAL OFFICIALS

Local officials' responses to this audit can be found on the following pages.



TOWN OF ELBRIDGE

5 Route 31 · P.O. Box 568 · Jordan, NY 13080
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www.townofelbridge.com

Ken Bush, Jr.
Supervisor

February 1, 2012

Rita A. Dygert
Councilor
Deputy Supervisor

Office of the State Comptroller
State Office Building
333 East Washington Street
Syracuse, New York 13202

Vern Richardson
Councilor

Re: Response to Audit – Town of Elbridge
“Internal Controls Over Selected Financial Operations”

Bill Kuhn
Councilor

Dear Sirs/Ladies:

Doug Blumer
Councilor

This letter is to acknowledge the Office of the Comptroller’s audit of “Internal Controls Over Selected Financial Operations” for the Town of Elbridge.

Debra Stapleton
Town Clerk

Any questions or concerns raised by the state auditors during this audit were addressed promptly by town officials; thereby, most recommendations outlined in this report have already been implemented.

Dennis Pelmeur
Highway
Superintendent

- 1) The town fuel purchase procedure was immediately corrected once it came to the attention of the Highway Superintendent (see his enclosed letter.)
- 2) As noted by the auditors, segregation of duties is a challenge when there is only one person (the Supervisor’s Secretary) staffing the office and having multiple responsibilities. As a result of the auditor’s recommendations, the Supervisor immediately changed the check-signing procedure. All checks are signed by the Supervisor or, if the Supervisor’s signature facsimile machine is used, it can only be accessed by the Supervisor, since he has the only key, needed for access. The Supervisor also reviews payment checks to verify they are supported by a certified abstract of approved claims or a certified payroll.
- 3) Regarding recommendations concerning internal controls over information technology resources – this has been addressed by [REDACTED] (our software support group). They have provided adequate exclusive password safeguards to protect against unauthorized access to the Town’s financial data and payroll functions.

We appreciated the assistance provided by the comptroller’s auditors during this extensive and in-depth review of the Town’s operations.

Please contact me if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Ken Bush".

Ken Bush
Supervisor

Cc: Town Board
Town Clerk



TOWN OF ELBRIDGE

5 Route 31 • P.O. Box 568 • Jordan, NY 13080

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Ken Bush, Jr.
Supervisor

Rita A. Dygert
Councilor
Deputy Supervisor

Vern Richardson
Councilor

Bill Kuhn
Councilor

Doug Blumer
Councilor

Debra Stapleton
Town Clerk

Dennis Pelmeur
Highway Superintendent

State of New York Office of the State Comptroller
Syracuse Regional Office
Attn: Rebecca Wilcox, Chief Examiner
State Office Building Room 409
333 E. Washington Street
Syracuse, New York 13202

February 2nd, 2012

Subject: Response to NYS Comptroller's Office Audit #2011M-256
Town of Elbridge Highway Department-Purchase of Fuel

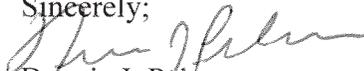
Dear Ms. Wilcox;

On behalf of the Town of Elbridge Highway Department and my position as Highway Superintendent. I have reviewed and taken the NYS Comptroller's Office recommendations seriously. Just prior to the audit I had attended a Onondaga County Highway Association meeting and was informed that the present fuel supplier was no longer on the NYS OGS state bid program. I have taken corrective measures to change suppliers to ensure that the Town of Elbridge was purchasing fuel at the most efficient pricing. Unfortunately when the OGS contractor had changed we were not notified and some time had passed.

During the audit and conversation with your field representatives I was made aware of the online OGS Fuel Pricing link and have since attached at their recommendation a copy of the NYS bid price for the given delivery day to all vouchers that are processed for the month's abstract. This will assure to myself, to the town board and the general public that we are utilizing the state bid system and that billing is correct for the deliveries received as well as allowing a control to know if state bid contractors have changed.

Your assistance is most appreciated, along with the guidance and recommendations from your field representatives to make the needed improvements to our department.

Sincerely;


Dennis J. Pelmeur
Highway Superintendent

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of this audit was to evaluate internal controls over the purchase of fuel, cash disbursements and information technology resources for the period January 1, 2010 to December 31, 2010. To accomplish the objective, we performed the following audit procedures:

- We interviewed Town officials and employees to gain an understanding of the procedures and corresponding controls related to each of our audit objectives.
- We obtained accounts payable information from the Town's computerized financial database and reviewed the data for completeness, accuracy and reliability.
- We reviewed a non-biased judgmental sample of 85 canceled checks totaling \$132,931 by selecting every 5th canceled check from each of the bank accounts for the months of September, October and November 2010. We then compared each canceled check to the certified abstracts and/or payroll registers. We selected September, October and November because the months are near the end of our audit period and are consecutive.
- To assess the non-payroll and payroll disbursements clearing the bank in February 2010, we selected all canceled checks over \$300 that cleared each of the bank accounts. We compared our sample of 79 checks, totaling \$1,854,261, to the electronic data. We selected our sample month because it represented a month the check signing machine key was held by the Supervisor's secretary.
- To assess the direct deposits transmitted to the bank, we reviewed all direct deposits for the month of February 2010. We reviewed 36 direct deposit payments totaling \$24,337. We selected our sample month because it represented a month the check signing machine key was held by the Supervisor's secretary.
- To assess if questionable or improper non-payroll and payroll check disbursements were made by the Town, we judgmentally selected a sample of 20 checks totaling \$33,638 from the electronic data based on dollar value and payee's name and traced the disbursements to the related canceled check and/or direct deposit listing, certified abstract or payroll register, and/or supporting documentation.
- We identified all checks written for bank transfers between Town bank accounts. We judgmentally selected a sample of 18 checks totaling \$1.4 million; our sample was based on dollar value for a total of approximately 50 percent of the total dollar value of bank transfers. We verified that all checks were deposited into a Town bank account. We also reviewed all bank accounts for all transfers made outside of Town bank accounts to assess that transfers were for proper Town purposes. Our review consisted of 38 outside transfers totaling \$148,370.
- We reviewed all general ledger cash controls accounts for journal entries or adjustments made to decrease cash. We judgmentally selected a sample of two journal entries totaling \$6,507 based upon dollar value and traced to supporting documentation.

- We selected one month of bank reconciliations for each bank account to verify the propriety and accuracy of the bank reconciliations. Our sample month of March 2010 was selected because it represents a month the check signing machine key was held by the Supervisor's secretary.
- We identified all wage or salary payments to the Supervisor and the Supervisor's secretary and compared the total amounts paid to Board authorized wages or salaries.
- We examined Town procurement policies and procedures relevant to fuel purchases and assessed whether fuel was procured in accordance with Town policy and GML requirements.
- We contacted appropriate OGS and county officials to identify alternative fuel delivery and pricing options that were available to the Town. We compared actual Town purchases to the alternative state and/or county pricing to determine if the Town could have saved money.
- We documented a comprehensive evaluation of the system of internal controls over computerized financial data.
- We reviewed and evaluated computer access and security protocols, policies, and procedures.
- We inquired as to user access procedures including the addition, deletion, and modification of user rights to the network and applications. We also reviewed payments to the outside IT consultant.
- We inquired about the recovery protocols and procedures (i.e., disaster recovery and backups).

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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Steven J. Hancox, Deputy Comptroller
Nathalie N. Carey, Assistant Comptroller

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